IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 29TH MAY 2007 / 8TH JYAISHTA 1929

WP(C).No. 16241 of 2007(H)

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PETITIONER:

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K.V.MOHAMEDKUTTY,
DEALER IN CEMENT, VENNIYUR, MALAPPURAM DISTRICT.

BY ADV. DR.K.B.MUHAMED KUTTY (SR.)
SRI.K.M.FIROZ

RESPONDENTS:

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1. COMMERCIAL TAX OFFICER
(AUDIT ASSESSMENT), OFFICE OF THE ASSISTANT
COMMISSIONER (AUDIT ASSMT), MALAPPURAM AT MANJERI.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

3. DISTRICT COLLECTOR,
MALAPPURAM.

BY ADV. SHRI. MOHAMMED RAFFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 29/05/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

**C.N.RAMACHANDRAN NAIR, J.**

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**WP(C) No. 16241 of 2007**

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**Dated, this the 29th day of May, 2007**

**J U D G M E N T**

Heard the senior counsel appearing for petitioner and the learned Government Pleader for respondents. Since appeal is pending, this WP(C) is disposed of granting stay against recovery of penalty and tax assessed for the year 2005-06 till disposal of the appeal on petitioner remitting 1/3rd of the balance dues within one month from now. The appellate authority will take up the appeal filed against penalty and tax assessed for the year 2005-06 and dispose of the same within three months from the date of making payment as above. If the petitioner does not make payment as above, recovery proceedings can be continued for recovering entire arrears.

This WP(C) is disposed of as above.

**(C.N.RAMACHANDRAN NAIR, JUDGE.)**

jg